



The Gazette of Meghalaya

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No. 127

Shillong, Thursday, August 4, 2022

13th Shravana, 1944 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/218. - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department No.ERTS (T) 65/2017/11, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 98, dated the 5th July, 2017, namely:-

In the said notification, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry “6” shall be substituted;

(c) in item (xii), for the brackets and figures “(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)”, the brackets and figures “(vii), (viii),” shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words “above one thousand rupees but” shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely:-

(3)	(4)	(5)
“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)] (2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15 th March of the preceding Financial Year:
	or	
	6	

		<p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:</p> <p>Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.”;</p>
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(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/ Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/ Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;

(X) against serial number 32, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) 'clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

“Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.”.

3. This notification shall come into force with effect from the 18th July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/219. - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 99, dated the 05th July, 2017, namely: -

In the said notification, -

(A) in the Table, -

(a) in column (3), -

- (i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;
- (ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;
- (iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;”;

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil”;

(i) serial number 26 and the entries relating thereto shall be omitted;

(j) serial number 32 and the entries relating thereto shall be omitted;

(k) serial number 33 and the entries relating thereto shall be omitted;

(l) serial number 47A and the entries relating thereto shall be omitted;

(m) serial number 51 and the entries relating thereto shall be omitted;

(n) after serial number 52 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“52A	Heading 9985	Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India: Provided that value of the tour operator service performed outside India shall be such proportion of the	Nil	Nil”;

		<p>total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i> <i>A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1,00,000/-</i></p> <p><i>Exemption: Rs. 40,000/- (=Rs. 1,00,000/- x 2/5) or, Rs. 50,000/- (=50% of Rs. 1,00,000/-) whichever is less, i.e., Rs. 40,000/- (i.e., Taxable value: Rs. 60,000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs. 1,00,000/-</i></p> <p><i>Exemption: Rs. 60,000 (=Rs. 1,00,000/- x 3/5) or, Rs. 50,000/- (=50% of Rs. 1,00,000/-) whichever is less, i.e., Rs. 50,000/- (i.e., Taxable value: Rs. 50,000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1,00,000/-</i></p> <p><i>Exemption: Rs. 54,545 (=Rs. 1,00,000/- x 3/5.5) or, Rs. 50,000/- (= 50% of Rs. 1,00,000/-) whichever is less, i.e., Rs. 50,000/- (i.e., Taxable value: Rs.50,000/-).</i></p>		
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- (o) serial number 53A and the entries relating thereto shall be omitted;
- (p) against serial number 54, in column (3), clause (h) shall be omitted;
- (q) serial number 56 and the entries relating thereto shall be omitted;
- (r) serial number 73 and the entries relating thereto shall be omitted;
- (s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

(t) serial number 75 and the entries relating thereto shall be omitted;

(u) against serial number 80, for the entries in column (3), the following shall be substituted:-

(3)
“Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/220. - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 100, dated the 5th July, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols “who has not paid state tax at the rate of 6%,” shall be omitted;

(b) after the *proviso* the following *proviso* shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the MGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely: -

“Annexure III

Declaration

I/we have taken registration under the MGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

II. This notification shall come into force with effect from the 18th July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/221. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 88, dated the 5th July, 2017, namely:-

1. In the said notification, -
 - A. in the opening paragraph,
 - (i) in clause (v), the word “and” shall be omitted;
 - (ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “, and” shall be inserted;
 - (iii) after clause (vi), the following clause shall be inserted, namely:-

"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".
 - B. in Schedule I – 2.5%,
 - (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words “and put up in” and ending with the words and bracket “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
 - (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;
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- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 16, in column (3), for the portion beginning with the words “and put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
- (v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
- (vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;
- (vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
- (viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;
- (ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
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- (x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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- (xi) against S. No. 101A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words and bracket “as in the ANNEXURE”, the words “, other than those pre-packaged and labelled” shall be substituted;
- (xii) S. No. 163 and the entries relating thereto shall be omitted;
- (xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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- (xiv) against S. No. 182, in column (3), for the words “put up in unit containers and bearing a brand name”, the words “, pre-packaged and labelled” shall be substituted;
- (xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;
- (xvi) against S. No. 215, in column (3), for the words “put up in unit container and bearing a brand name”, the words “, pre-packaged and labelled” shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against S. No. 16, in column (3), after the word “guavas”, the words and brackets “, mangoes (other than mangoes sliced, dried)” shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(iv) against S. No. 65, in column (3), after the word “contraceptives”, the words “and Ostomy appliances” shall be inserted;

(v) S. No. 70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

"125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed";
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(ix) against S. No. 176B, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"194A	8419 12	Solar water heater and system";
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]", the words "parts thereof" shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry "Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars" shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink";
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(iii) against S. No. 148, in column (3), the brackets and words "[Other than aseptic packaging paper]" shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket "Scripts)", the figures and words "; Cheques, loose or in book form" shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures "[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]", the brackets and words "[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]" shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

“301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words “[other than paper knives, pencil sharpeners and blades therefor]” shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
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(ix) against S. No. 317A, for the entry in column (3), the entry “(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste
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		<i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words “[other than wet grinder consisting of stone as a grinder]” shall be omitted;

(xv) against S. No. 390, in column (3), the brackets, words and letters “[other than Light-Emitting Diode (LED) Light Sources]” shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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(xvii) against S. No. 413, for the entry in column (3), the entry “Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter” shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets “LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)” shall be omitted;

E. in Schedule VI – 0.125%,

(i) against S. No. 1, for the entry in column (3), the entry “Rough diamonds or simply sawn diamonds, industrial or non-industrial” shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry “Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped” shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

“Schedule VII – 0.75%

S. No.	Chapter/Heading/ Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI”;

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’.

2. This notification shall come into force on the 18th day of July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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13th Shravana, 1944 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/222. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/2, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 89, dated the 5th July, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry “Curd, Lassi, Buttermilk, other than pre-packaged and labelled” shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other

than pre-packaged and labelled” shall be substituted;

(vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(vii) against S. No. 94, for the entry in column (3), the entry “(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;

(viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “, other than pre-packaged and labelled” shall be inserted;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(x) against S. No. 99, in column (3), the word “purified,” shall be omitted;

(xi) against S. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/223. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/3, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 90, dated the 5th July, 2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry "6%" shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/224. - In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/5, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 92, dated the 5th July, 2017, namely :-

In the said notification,

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be substituted;
- (ii) in the TABLE, Sl. No. 1 shall be re-numbered as Sl. No. 1AA, and before Sl. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
“1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.

1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
1O.	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall come into force on the 18th day of July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA
GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/225. - In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.02/2022-Central Tax (Rate), dated the 31st March, 2022, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 90, dated the 25th April, 2022, namely:-

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

S. A. SYNREM,
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/226. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby rescinds the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department No.ERTS (T) 65/2017/45, dated the 15th November, 2017, published in the Gazette of Meghalaya, Extraordinary Part-IIA, *vide* number 247, dated the 30th November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18th day of July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th July, 2022.

No.ERTS (T) 65/2017/Pt. III/227. - In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.14/2019-State Tax, dated the 7th March, 2019, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 139, dated the 19th March, 2019, namely:-

In the said notification, in the TABLE, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall come into force on the 18th July, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.